Attorney Docket No.: 16869S-137100US

Client Ref. No.: W1983-01MU

TOWNSEND and TOWNSEND and CREW LLP

By: Asaut Divera

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Examiner:

AMENDMENT

Confirmation No. 5251

Technology Center/Art Unit: 2813

Monica D. Harrison

In re application of:

Kouta NAGANO et al.

Application No.: 10/519,175

Filed: December 20, 2004

For: METHOD FOR MANUFACTURING

SEMICONDUCTOR DEVICE

Customer No.: 20350

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed July 17, 2008, please enter the following amendments and remarks:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.